

## HOUSE RESOLUTION No. \_\_\_\_

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Introduced by: Lytle, Kruzan, Leuck, Scholer, Steele

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A HOUSE RESOLUTION urging the legislative council to require the commission on state tax and financing policy to study issues related to possible payments in lieu of taxes for state-owned land.

*Whereas, The exemption of state-owned property from property taxation has important consequences for local government finances, for taxpayers, and for economic development; and*

*Whereas, Various bills have been introduced in the General Assembly in the past to impose or authorize payments in lieu of taxes for state-owned property: Therefore,*

Be it resolved by the House of Representatives of the  
General Assembly of the State of Indiana:

**SECTION 1. That the legislative council is urged to  
require the commission on state tax and financing policy to**



study issues related to possible payments in lieu of taxes for state-owned land. The legislative council is urged to request the commission do the following in its study:

(1) Solicit testimony and recommendations from all stakeholders, including:

(A) county and municipal governments;

(B) the Department of Natural Resources;

(C) state institutions of higher education;

(D) not-for-profit organizations;

(E) the transportation industry;

(F) businesses;

(G) school corporations; and

(H) the Department of Correction.

(2) Solicit testimony and information from experts in state and local finance.

(3) Study the positive and negative effects on economic development that result from governmental ownership of land in Indiana.

(4) Determine how payments in lieu of taxes could be structured so that they would directly affect the property tax bills of landowners.

(5) Study the possibility of providing for payments in lieu of taxes only in counties in which at least a specified percentage of land is owned by the state or federal government.

(6) Study whether different uses or types of government-owned land results in different effects on local government finances, taxpayers, and economic development.

(7) Study other financing options that could be implemented or authorized for counties with substantial amounts of government-owned land, including a capture of sales tax revenue.

SECTION 2. That the commission on state tax and financing policy shall operate under the direction of the legislative council and shall issue a final report on its



**findings when directed by the council to do so.**

